

INTERNAL REVENUE SERVICE

Index No.: 4051.00-00
Number: **INFO 2000-0052**
Release Date: 6/30/2000

May 3, 2000

Attention: [REDACTED]

Dear [REDACTED]

This letter responds to your inquiry dated March 30, 2000, on behalf of your constituent, [REDACTED]

[REDACTED] asks for your assistance in:

- having the Internal Revenue Service (IRS) reinstate a letter ruling (LTR) addressed to [REDACTED]
- finding out why the IRS revoked the LTR and facilitating a meeting with the IRS to discuss alternatives to revoking the LTR; and
- securing assurances from the IRS that [REDACTED] completed transactions and pending transactions will not be subject to excise tax.

After receiving a Form 2848, Power of Attorney and Declaration of Representative, [REDACTED] and [REDACTED] representatives of this office, had a telephone conference call with [REDACTED] authorized representatives. In this conference call, [REDACTED] and [REDACTED] explained why the LTR was revoked and answered questions concerning the revocation and administrative options. [REDACTED] authorized representatives will inform this office regarding [REDACTED] choice of administrative options.

I hope this information is helpful to you in responding to [REDACTED]. If you have any questions, please contact [REDACTED], Identification Number [REDACTED] at [REDACTED]

Sincerely,

Paul F. Kugler
Assistant Chief Counsel
(Passthroughs and Special Industries)